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District of Hawaii

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Attorneys for Plaintiff
UNITED STATES OF AMERICA

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF HAWAII

UNITED STATES OF AMERICA,)	CR. NO. 02-00225 DAE
)	
Plaintiff,)	UNITED STATES' WITNESS LIST;
)	CERTIFICATE OF SERVICE
vs.)	
)	
ANDY S.S. YIP, (01))	
BRENDA M.O. CHUNG, (02))	Trial Date: August 14, 2007
)	Judge: David Alan Ezra
Defendant.)	
)	

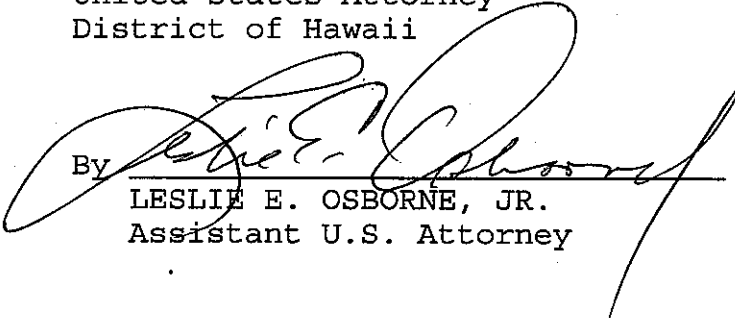
UNITED STATES' WITNESS LIST

The United States submits its Witness List attached
hereto.

DATED: Aug 9, 2007, at Honolulu, Hawaii.

EDWARD H. KUBO, JR.
United States Attorney
District of Hawaii

By


LESLIE E. OSBORNE, JR.
Assistant U.S. Attorney

CERTIFICATE OF SERVICE

I hereby certify that, on the date and by the method of service noted below, a true and correct copy of the foregoing was served on the following at their last known addresses:

Served by First Class Mail:

Howard T. Chang, Esq.
Pauahi Tower, Suite 700
1001 Bishop Street
Honolulu, HI 96813

Attorney for Defendant
ANDY S.S. YIP

Served electronically through CM/ECF:

Howard K. K. Luke, Esq.
howardkkluke@hawaii.rr.com

Attorney for Defendant
BRENDA M. O. CHUNG

DATED: Honolulu, Hawaii, August 9, 2007.

A handwritten signature in cursive script, reading "Janni J. Smith", is written over a horizontal line.

Wit order #	Witness Name
1	Debra Barham, IRS Service Center Rep.
2	Tochiki, Wilfred
3	IRS Revenue Agent Emerald Liburd
4	Chung, Cheung Kuen "Andy"
5	Kohn, Gerard "Gerry"
6	Dmitrovsky, Eriko
7	Demattei, James (Memox Corp.)
8	Shirley Mei Chu Chung (Deposition taken in Australia)
9	Greg Boaz (Deposition taken in Australia)
10	Ivy Boaz (Deposition taken in Australia)
11	Al Demeter
12	Jean Divine (Special Agent)
13	Kwan, Wendell Y.N.
14	Kawakami, Brian
15	Calzori, Sun Ki
16	Scott, Keith
17	Soleymani, Allen
18	ALOR International Ltd. (Jack Zemer)
19	CASIO Inc. (Barbara Leito)
20	R & C Travel (Yosuke Nozawa)
21	Suriano, Avraham "Avi"
22	Schmit, James Allen
23	Uyetake, Sidney
24	Collins, Fred
25	Alisa Shirbish
26	Special Agent Russell Chong
27	Mero, Mark

Wit order #	Witness Name
28	Zenger, Christian
29	Marge Carson Inc. Dominic Ching, Controller
30	Marmal Export, U.S.A. (Larry Noeske, Controller)
31	Ameron Hawaii (Florence Kaai)
32	Huang, Nancy
33	Lee, Ronald C.O.
34	Debra Lucas Stahl, IRS Transcription Center
35	Revenue Agent Anne Saiki
36	IRS SUMMARY WITNESS - Revenue Agent Susan Mitsuyoshi
Rebuttal	Coleman-Cope, Mary Elizabeth